



Illinois Motor Fuel Use Tax Carrier Compliance Manual



Administered by the Illinois Department of Revenue

Commissioner's Message

This year, **2006**, marks our **12th year** as a member of the International Fuel Tax Agreement (IFTA). IFTA is the motor fuel use tax program we administer for Illinois-based interstate motor carriers. Illinois began participating in this program in 1994 with the intent to simplify your motor fuel licensing and tax reporting obligations. During the past 12 years, we have reduced the tax filing burden for our Illinois-based filers, and have improved both taxpayer compliance and customer service. Among the department's services is our web site, **tax.illinois.gov**, which provides you 24-hour a day access to

- statutes,
- information,
- forms, and
- links to other helpful sites.

We continue to look for ways to improve our services and welcome any suggestions you may have.

If you have questions about the information in this manual or need help preparing any of the IFTA documents, please contact our Motor Fuel Use Tax staff at 217 785-1397 weekdays between 8:00 a.m. and 4:30 p.m.

Sincerely,



Roland L. Marr
Illinois IFTA Commissioner

Visit our web site at **tax.illinois.gov**.
More IFTA information is available at **www.iftach.org**.



What's new for 2006



RV defined

There has been some question as to what is considered a recreational vehicle. We have included the IFTA definition of a recreational vehicle on Page 3. You may not be exempt from IFTA registration if you do not meet the definition of a recreational vehicle and you meet the definition of a qualified motor vehicle.

Reminder

- " You must provide us with your USDOT number before we can complete your registration/renewal.
- " Biodiesel, regardless of blend, is to be reported using the diesel tax rate unless specifically noted in a jurisdiction's footnote.
- " When purchasing fuel at a tribe-owned retail outlet located on Indian reservations in Idaho, be sure to follow the Idaho footnote listed on the tax rate sheet for proper reporting.
- " We will issue IFTA credentials only if you have qualified motor vehicles that travel outside of Illinois.
- " Be sure to
 - complete all lines on your license and decal order;
 - complete all lines on your quarterly tax returns;
 - properly sign your documents; and
 - mail and pay timely.

Disclaimer

The information contained in this manual is derived from the Motor Fuel Tax Law, rules and regulations as published in the Illinois Administrative Code, court decisions, the IFTA Agreement, and the Illinois Vehicle Code. This document contains dated material. For further information, refer to the above mentioned sources or contact us at the address and telephone number listed on the following page.



Where can I get additional IFTA information?

Web Sites _____

Our web site is located at:
tax.illinois.gov

IFTA, Incorporated's web site is located at:
www.iftach.org

Call us _____

Phone us at **217 785-1397** weekdays between 8:00 a.m. and 4:30 p.m. if you have questions or need help with your account.

Write us _____

MOTOR FUEL USE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

Visit us _____

WILLARD ICE BUILDING
101 WEST JEFFERSON STREET
SPRINGFIELD, ILLINOIS 62702

Other jurisdictions _____

Please see "How to Contact Other IFTA Jurisdictions" for specific numbers and addresses (Page 21).

How can I get forms?

Internet _____

Visit our web site at: **tax.illinois.gov** to download license and decal order forms and tax forms.

Fax _____

Use our fax-on-demand service to obtain IFTA forms. Please see "Where to Get Information or Forms" for instruction on using our Illinois Tax Fax system (page 18).

Phone _____

Call us at **217 785-1397** weekdays between 8:00 a.m. and 4:30 p.m. and we will mail you any forms you need.

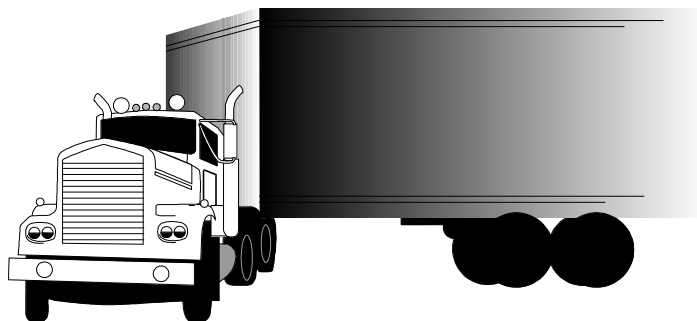
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Provisions governing Illinois' motor fuel use tax program are printed in the Illinois Compiled Statutes, 35 ILCS 505/1 *et seq.*, and the Illinois Administrative Code, 86 Ill. Adm. Code Part 500. You may wish to consult these sources.



Introduction

Since October 1, 1977, Illinois has imposed a motor fuel use tax on fuel used by interstate commercial motor vehicles. Revenues collected from this tax help, in part, to build and maintain Illinois' roads and highways.

If you are an Illinois-based carrier operating qualified motor vehicles interstate, you are subject to Illinois' International Fuel Tax Agreement (IFTA) program requirements. IFTA is a base jurisdiction motor fuel use tax agreement in which the base jurisdiction (typically a state) administers motor fuel use taxes for all IFTA jurisdictions and apportions payments to those jurisdictions. IFTA does not, however, administer other state requirements, such as vehicle licensing, operating authority, and nonhighway fuel tax refunds.

IFTA significantly reduces the paperwork and compliance burdens for motor fuel use tax reporting because

- a single motor fuel use tax license authorizes travel in all IFTA jurisdictions;
- only one set (2 decals) of IFTA decals is necessary for each qualified motor vehicle;
- a single motor fuel use tax return filed each quarter with Illinois details your operations in each member jurisdiction; and
- motor fuel use tax audits for Illinois-based carriers are, in most cases, performed only by Illinois.

If you travel in non-IFTA jurisdictions, you must continue to satisfy their requirements for motor fuel use tax reporting.

Terms and Definitions

Applicant	The person in whose name Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, is filed with the Illinois Department of Revenue (IDOR).
Audit	The physical examination of a licensee's records.
Base jurisdiction	<p>The member jurisdiction where</p> <ul style="list-style-type: none">• qualified motor vehicles are based for vehicle registration purposes;• operational control and operational records of a licensee's qualified motor vehicles are maintained or can be made available; and• some miles are accrued by qualified motor vehicles within a fleet. <p>Commissioners of two or more affected jurisdictions may allow fleets that would otherwise be based in two or more jurisdictions to consolidate.</p>
Biodiesel	A renewable diesel fuel derived from the likes of soybean and other vegetable oils or ethanol that is intended for use in diesel engines.
Cancellation	Termination of a license by either a licensing jurisdiction or a licensee.
Commissioner	An official designated by each jurisdiction responsible for administering that jurisdiction's IFTA program.
Fleet	One or more vehicles.
In-jurisdiction distance	Total miles or kilometers operated by a licensee's fleet within a jurisdiction, including miles operated under a temporary IFTA permit. In-jurisdiction miles or kilometers do not include miles operated on a single trip permit or those that a jurisdiction exempts from fuel taxation. Illinois does not exempt any miles from reporting requirements for IFTA.
Jurisdiction	A state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.
Licensee	A person who holds a valid motor fuel use tax license issued by the IDOR.
Member jurisdiction	A jurisdiction that is a member of the International Fuel Tax Agreement.
Motor fuel	Any fuel used to operate qualified motor vehicles.
Person	An individual, a corporation, a limited liability company, a partnership, an association, a trust, or other entity.

Terms and Definitions (continued)

Qualified motor vehicle

For purposes of this manual, a qualified motor vehicle is a “commercial motor vehicle” under the Illinois Motor Fuel Tax Law. It is a vehicle used, designed, or maintained for transportation of persons or property and either

- having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,793 kilograms;
- having three or more axles regardless of weight; or
- used in combination and the gross vehicle weight or the registered gross vehicle weight of the combined vehicles exceeds 26,000 pounds or 11,793 kilograms.

Qualified motor vehicle exemptions

In Illinois, the following vehicles are not included as “qualified motor vehicles”:

- motor vehicles operated by the Illinois state government or the United States government,
- recreational vehicles,
- school buses (**must** have school bus license plates), and
- qualified motor vehicles operated solely within Illinois for which all motor fuel is purchased within Illinois.

Qualified motor vehicle exemptions vary by jurisdiction. Contact each jurisdiction for specific details. (See “Other IFTA-member jurisdictions.”)

Recreational Vehicle

A recreational vehicle means any vehicle such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

Reporting period

A calendar quarterly period of

- January 1 - March 31
- April 1 - June 30
- July 1 - September 30
- October 1 - December 31

Revocation

The withdrawal of a license and privileges by the licensing jurisdiction.

Single-trip permit

A permit that allows a motor carrier, who operates commercial vehicles, to travel into Illinois for a 72-hour period without being registered in a motor fuel use tax program.

Total distance

All miles traveled during the reporting period by a licensee’s fleet, regardless of whether the jurisdiction considers the miles to be taxable or nontaxable.

Weight

The maximum weight of a loaded vehicle or combination of vehicles during the registration period.

Qualifications

Operating authority If you are an Illinois-based carrier and you operate one or more qualified motor vehicles in at least one other IFTA-member jurisdiction, you can apply for an IFTA license and decals.

If you qualify as an IFTA licensee but do not wish to participate in the IFTA program, you must obtain single-trip permits to travel through member jurisdictions.

IFTA carriers traveling in non-IFTA jurisdictions must continue to follow the procedures and file the returns required by the non-IFTA jurisdictions.

Lease agreements If, as a carrier, you lease qualified motor vehicles, you are subject to the same motor fuel use tax requirements as qualified motor vehicle owners.

The following requirements apply to lessors, lessees, independent contractors, and household goods agents:

- A lessor, who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation, may be deemed to be the licensee, and such lessor may be issued a license.
- When a carrier uses independent contractors under leases of 30 days or more, the lessor and lessee will be given the option of designating which party will report and pay motor fuel use tax. In the absence of a written agreement or contract or if the document does not state who is responsible for reporting and paying motor fuel use tax, the lessee is responsible for reporting and paying motor fuel use tax. If the lessee (carrier) assumes responsibility for reporting and paying motor fuel use taxes, the base jurisdiction is the base jurisdiction of the lessee regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.
- For motor vehicle leases of less than 30 days, the lessor of the motor vehicles under lease is liable for all motor fuel use tax program requirements.
- When a household goods carrier uses independent contractors, agents, or service representatives under intermittent leases, the party liable for motor fuel use tax is
 - the lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction is the lessee's (carrier's) base jurisdiction regardless of the jurisdiction in which the qualified motor vehicle is registered.
 - the lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction is the lessor's base jurisdiction regardless of the jurisdiction in which the qualified motor vehicle is registered.

Licensing Procedures

License application procedures

To register for motor fuel use tax and receive proper Illinois credentials, you must complete Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals. In doing so, you agree to comply with reporting, payment, recordkeeping, and license display requirements.

You must complete all sections of the application, including the Social Security numbers of the owners, partners, or corporate officers. An owner, partner, authorized corporate officer, authorized agent, or employee who has control, supervision, or responsibility of filing returns and making tax payments must sign the application. Reporting services or other persons responsible for reporting your tax obligations under a power of attorney may also sign the application as long as the proper power of attorney forms accompany the application. We will not accept photocopied, rubber-stamped, faxed, or other non-original signatures. In addition, we will not issue a license to you if your application contains misrepresentations, misstatements, or omissions of required information.

When you meet all requirements and send us the appropriate decal fees, we will issue an IFTA license and decals to you. If you file an incomplete application, you may experience a delay in the issuance of your license and decals.

We will not issue a license or decals to you if you do not file a return; pay the tax, penalty, or interest for a filed return; or pay any final assessment of tax, penalty, or interest as required by the Motor Fuel Tax Law or any other tax act we administer. We will not issue IFTA credentials to you if your license in any IFTA jurisdiction has been suspended or revoked. IFTA credentials allow you to operate in all IFTA jurisdictions without further motor fuel use tax licensing or identification requirements. When you travel through non-IFTA jurisdictions, you will be required to satisfy those jurisdictions' credential requirements.

Bonding

If you are a first-time applicant, we do not require you to post a bond. We may require you to post a bond for just cause (*e.g.*, when you do not file your reports on time, do not pay the proper tax, have submitted a non-sufficient funds remittance, or when an audit indicates problems that warrant bonding). If you are required to post a bond, you must provide a surety bond, bank certificate of deposit, or other form of guaranteed payment that we deem appropriate. If you are required to post a bond we may require a certified check for all future payments you make.

Credentials

License

You will be issued one IFTA license. Your license is valid for the calendar year January 1 through December 31. (See the IFTA license example included in this manual.)

Each qualified vehicle in your fleet must carry a photocopy of the license. If you are found operating in Illinois without a copy of the license and properly displayed decals or a valid single-trip permit, you must pay a minimum of \$1,000 as a penalty and a minimum of \$2,000 for each subsequent occurrence. You may be subject to penalties in other jurisdictions if you are found operating without proper credentials. If the original copy of the license is lost or destroyed, you can get a duplicate copy by contacting us.

Decals

We may issue decals when we receive your completed Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, and the \$3.75-per-set decal fee. You must display on each qualified motor vehicle one set of valid decals on the exterior portion of the truck's cab — one decal on each side in such a manner that is clearly visible by law enforcement personnel.

Note Do not display decals on windshields, side vent windows, saddle tanks or trailers. You must also remove any expired decals.

If you are a transporter, manufacturer, dealer, or carrier conducting drive-away operations, the decals do not have to be permanently affixed to the vehicle but must be displayed on both sides of the cab.

Decals are valid for the calendar year and may be displayed one month prior to the effective date. If you choose to display renewal decals prior to January 1, be sure to keep the current year license in the qualified vehicle. If you do not display valid decals in the required locations, you may be issued a citation by law enforcement officials. In addition, the vehicle operator may be required to purchase a single-trip permit.

Decals are not vehicle specific. You may purchase additional decals throughout the license year at a cost of \$3.75 per set. If the decals are destroyed, damaged, or stolen, you may purchase replacements at a cost of \$2 per set. Replacement decals cannot be purchased for traded or replaced motor vehicles. To purchase additional or replacement decals, complete Steps 1, 2, 3, 4, and 7 of Form MFUT-12.

Licensees who include fuel purchases and travel by qualified motor vehicles operated exclusively within a jurisdiction must obtain IFTA decals for the intrastate vehicle(s). Once decaled, the intrastate vehicle(s) must continue to be reported until such time as the decal is cancelled or expired.

Single-trip permit

When you purchase a single-trip permit (STP), you may travel in Illinois for a 72-hour period without being licensed for the motor fuel use tax; having to affix a set of motor fuel use tax decals to your truck; or filing Form MFUT-15, IFTA Quarterly Return, with us.

The cost of an STP is \$20. STPs are available through most wire services for an additional fee.

Annual Renewal Procedures

You must annually renew your IFTA license and decals. We will mail you a preprinted renewal Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals, if you are currently licensed and in good standing.

We may deny your application if you have not filed a return; paid the tax, penalty, or interest for a filed return; or paid any final assessment of tax, penalty, or interest as required by the Motor Fuel Tax law or any other tax act we administer. We may also deny your application if you have had your IFTA license revoked.

Grace Period

When renewing your IFTA license for 2006, you must affix your 2006 decals to all qualified motor vehicles by March 1, 2006. To operate in IFTA jurisdictions during this grace period, you must display either

- valid 2006 motor fuel use tax credentials from the IFTA jurisdiction in which you are operating;
- valid 2005 motor fuel use tax credentials from the IFTA jurisdiction in which you are operating; or
- a valid single-trip permit from the IFTA jurisdiction in which you are operating.

Illinois has no provision for annual reporting of motor fuel use tax. You must

Reporting Requirements

Quarterly returns

file a quarterly tax return with us even if you had no operations during the quarter. We will send you Form MFUT-15, IFTA Quarterly Return, at least 30 days prior to the due date. You are not relieved of your reporting obligations if you do not receive a return.

If you receive our written approval, you may send us a computer-generated Form MFUT-15 instead of our department-printed version. Your computer-generated version must include all required information and be in a processable format.

Form MFUT-15 is due by the last day of the month immediately following the close of the quarter for which it is filed. Form MFUT-15 is due on or before the following dates:

<u>Reporting quarter</u>	<u>Due date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

If the due date is a Saturday, Sunday, or legal state holiday, the next business day is considered to be the due date. The returns and payments of outstanding liabilities you mail through the postal service are considered to be filed on the date shown in the postmark. The returns and payments you have delivered by other means are considered to be filed on the date we receive them.

Note In order to avoid delays, do not include payments for multiple tax returns on one check. Mail each Form MFUT-15 in a separate envelope. Do not include payment for decals with payment of Form MFUT-15 on one check. Please mail all separate transactions in separate envelopes.

Penalty and interest provisions

If you do not file a tax return, file a late tax return, or do not pay all tax due, you will be charged penalty and interest.

Note You will be charged a penalty if your Form MFUT-15 is postmarked after the due date (even one day). You **must** file Form MFUT-15 even if you had no operations during the quarter.

The penalty is \$50 or 10 percent of the delinquent tax liability, whichever is greater. Interest accrues at the rate of one percent per month or fraction of a month until the liability is paid.

Interest is computed on the tax due each member jurisdiction. Credit from one jurisdiction cannot be deducted in computing interest due another jurisdiction. We do not have singular authority to waive another jurisdiction's interest.

Cost of Collection Fee

You may be assessed a cost of collection fee if you receive a notice regarding a final liability and do not pay the amount you owe within 30 days of the date of the notice. If the unpaid amount is less than \$1,000, the fee is \$30. If the amount is \$1,000 or more, the fee is \$100.

You must report fuel and distance in gallons and miles. The conversion rates

Reporting Requirements (continued)

Measurement conversion

are:	1 liter	=	0.2642 gallon
	1 gallon	=	3.785 liters
	1 mile	=	1.6093 kilometers
	1 kilometer	=	0.62137 mile

Convert compressed natural gas and other fuels that cannot be measured in gallons to gallons using the conversion factor used by the jurisdiction in which the fuel was consumed.

Taxable fuels

All motor fuels are subject to tax in Illinois. Individual IFTA jurisdictions may define tax-exempt fuels in their jurisdiction.

Surcharge

Some jurisdictions have a surcharge that is not paid at the fuel pump. If you travel in a jurisdiction that imposes a surcharge, you must complete two lines on Form MFUT-15, Step 3, for that jurisdiction. (See the example of Form MFUT-15, included in this manual.) Surcharges are listed on the IFTA Fuel Tax Rate Sheet we mail to you with your quarterly return.

Tax-exempt miles

IFTA jurisdictions have different definitions of tax-exempt miles. Contact each jurisdiction for details. (See "Other IFTA-member jurisdictions.") You must maintain documentation to verify tax-exempt miles.

Credit for tax-paid gallons

You may obtain credit for tax paid on fuel you purchased from an outside entity (*e.g.*, service station) or withdrew from a tax-paid bulk fuel storage facility. To take the credit, you **must** maintain fuel receipt records and bulk fuel storage records as described in this manual (see 86 ILL. Adm. Code 500.335) and complete Form MFUT-15, Step 3, Column I.

Payments and refunds

Any overpayment you generate in one jurisdiction will be applied to liabilities owed to another jurisdiction. A net refund will result only if your total tax-paid purchases exceed the total tax due.

If completion of your Form MFUT-15 results in a payment due, make your check payable to "**Illinois Department of Revenue**," and mail both the check and the return to us in the same envelope.

If completion of your Form MFUT-15 results in a refund due, we will process your refund once we determine that all tax liabilities, including any outstanding audit assessments, have been satisfied. If the refund due amount is \$25 or more, we will automatically issue a refund check to you. If the refund due amount is less than \$25, we will automatically credit the amount to your account and will apply the amount to your next quarter's return. If the credit amount accumulates to \$25 or more, we will automatically issue a refund check to you.

You must send a separate claim for refund directly to each jurisdiction for fuel that you used in a nontaxable manner (*e.g.*, nonhighway or off-road use). You must maintain records of all fleet operations to support the information

Recordkeeping Requirements

Distance records

on your Form MFUT-15, IFTA Quarterly Return. All qualified motor vehicles in your fleet displaying IFTA decals must be reported on Form MFUT-15. You may maintain records for any intrastate qualified motor vehicles that are not required to display IFTA decals but that are, nonetheless, a part of your fleet.

Licensees who include fuel purchases and travel by qualified motor vehicles operated exclusively within a jurisdiction must obtain IFTA decals for the intrastate vehicle(s). Once decaled, the intrastate vehicle(s) must continue to be reported until such time as the decal is cancelled or expired.

You may use an individual vehicle mileage record (IVMR), as required by the International Registration Plan (see the included sample IVMR), for recording vehicle distance information if you also include the beginning and ending odometer readings. You may also use a trip report that includes on an individual vehicle basis

- both taxable and nontaxable usage of fuel,
- distance traveled for taxable and nontaxable use,
- trip date (starting and ending),
- trip origin and destination (including city and state),
- routes of travel,
- beginning and ending odometer readings,
- total trip miles,
- distance by jurisdiction,
- vehicle unit number,
- vehicle fleet number, and
- licensee's name.

Fuel records

You must maintain complete records of all fuel you purchased, received, and used in the operation of vehicles for which motor fuel use tax reporting is required. You must separately account for bulk storage fuel purchases, bulk storage fuel withdrawals, and over-the-road (OTR) purchases. You must maintain individual totals for each fuel type. Fuel types include, but are not limited to, diesel, biodiesel, gasoline, gasohol, ethanol, methanol, liquefied petroleum gas (LPG), and compressed natural gas (CNG).

Fuel receipts — Tax-paid retail purchases

To obtain credit for tax-paid retail purchases, you must keep the

- receipt or invoice;
- credit card receipt;
- automated vendor generated invoice or transaction listing; or
- microfilm/microfiche of the receipt or invoice.

Receipts that have been altered or indicate erasures are not acceptable for tax paid credits.

Recordkeeping Requirements (continued)

Fuel receipts — Tax-paid retail purchases (continued)

The retail receipts must identify the vehicle

- vehicle unit number;
- plate number; or
- other licensee identifier.

Information about distance traveled and fuel consumption may be reported only for vehicles identified as part of the qualified fleet.

For a retail receipt to be valid, the invoice must include, but is not limited to:

- purchase date;
- name and address of the seller;
- number of gallons or liters purchased;
- fuel type;
- price per gallon or liter, and total amount of sale;
- unit number, plate number, or other licensee identifier; and
- name of purchaser (lessee or lessor in the case of owner operators).

Tax-paid bulk fuel storage and withdrawals

If you have bulk fuel storage, you must maintain the following records for each tax-free and tax-paid bulk fuel storage facility:

- date of withdrawal,
- number of gallons withdrawn,
- fuel type withdrawn,
- unit number of the vehicle into which the fuel was placed, and
- fuel purchase records indicating beginning inventory, additional gallons purchased, total gallons available, and ending inventory. Beginning and ending inventory records may be kept either by month or quarter.

You must maintain copies of all delivery tickets and/or receipts. Receipts that have been altered or indicated erasures are not acceptable for tax paid credits.

Alternative recording devices

You may use on-board recording devices, satellite tracking systems, or other electronic data-recording systems in place of, or in addition to, handwritten trip reports for recordkeeping purposes. Contact our Motor Fuel Use Tax Section at the address or telephone number listed in this manual for additional information on alternative recording devices.

Record retention period

Accurate recordkeeping is important when you request a tax refund or credit for tax-paid fuels, and is required to ensure compliance with reporting and payment of all tax liabilities. You must maintain records for a period of four years from the due date of Form MFUT-15, or the date that you file Form MFUT-15, whichever is later, to substantiate the information reported on the return. If you do not comply with any recordkeeping requirement, we may revoke your license. As an IFTA program licensee, your records must be made available to any IFTA-member jurisdiction. If you do not provide records upon demand for the purpose of audit, the statute of limitations is extended until the records are provided.

Power of Attorney

Filing a power of attorney

If you use a tax service for motor fuel use tax reporting, the tax service must file a power of attorney at the same time your IFTA license and decals are renewed. Filing a power of attorney does not relieve you of the legal obligations associated with the license. You are responsible for the payment of taxes as well as all acts and omissions of the tax service.

If we have a power of attorney on file for you, we mail Form MFUT-15 to your tax service at your request. We will always mail decals and renewal applications directly to you. There are no exceptions.

Audits

Requirements

The purpose of an audit is to verify the fuel and mileage data you reported on Form MFUT-15, IFTA Quarterly Return. We will audit any IFTA licensee on behalf of all member jurisdictions.

Notification of date

Prior to conducting an audit, the auditor will contact you to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period to be audited and the records to be reviewed. The auditor will also send you a letter to confirm the date and time. For just cause, the auditor may waive the notification requirements.

Conferences

At the beginning of the audit, the auditor will meet with you to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor and you will discuss the sample periods, sampling techniques, and any problem areas. The auditor will also hold a final meeting with you to explain audit adjustments and future reporting practices.

Guidelines

The following guidelines apply to each audit:

- In the absence of adequate records, the auditor will use a standard of four miles per gallon.
- The audit will be completed using the best information available.
- The auditor will disallow tax-paid fuel entries if tax-paid fuel documentation is unavailable.
- The auditor will make all reasonable attempts to verify reported miles.

Results

The auditor will show any audit adjustment on an amended return covering the audit period and will also request payment of the liability, if any, from you.

Protest Procedures

30-day protest period

You may protest any action or audit finding made by the department concerning the amount of tax or penalty in controversy by submitting a written request for a hearing within 30 days after notification of the notice of the original action or finding. If the hearing is not requested within 30 days, the Department's action becomes final.

Mail your written protest requesting a hearing to:

MOTOR FUEL USE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

Request audit by other IFTA jurisdictions

If you disagree with the audit findings, you may request either all or some of the International Fuel Tax Agreement (IFTA) jurisdictions to audit your records. Any jurisdiction that has been requested to audit your records may accept or reject your request. A jurisdiction that accepts your request may audit only its portion of your operations. You must make records available to the jurisdiction at either the jurisdiction's office, a designated place requested by the jurisdiction, or your place of business. If your place of business is selected, you must pay reasonable per diem and travel expenses.

We will send our audit reports to all other IFTA-member jurisdictions. Any member jurisdiction may reexamine our audit findings and may, at its own expense, re-audit your data after notifying your base jurisdiction and you of reasonable cause for the re-audit.

Informal Conference Board review

You may request that the Informal Conference Board (ICB) review the proposed audit liability, claim reduction, or claim denial prior to issuance of the audit liability, claim denial or claim reduction, in accordance with regulations at 86 Ill Adm. Code Part 215.

Administrative hearing

The Office of Administrative Hearings (OAH) will schedule hearings that you have timely requested. The OAH will send you written notice of the date, time, and place of the hearing at least 20 days prior to the hearing date. At the hearing, you may represent yourself or have a person licensed to practice law in Illinois or permitted to practice in Illinois by rules of comity represent you. A corporation may be represented by an officer or employee only when the contested liability does not exceed \$2,500, exclusive of penalty and interest. Persons may not appear in a representative capacity unless a properly executed power of attorney has been filed with the OAH. You or

Protest Procedures (continued)

Administrative hearing (continued)

your attorney may produce witnesses, documents, or other pertinent materials at the hearing to substantiate your protest. The OAH will notify you or your attorney in writing of the hearing results.

We will participate in the hearing on behalf of all member jurisdictions.

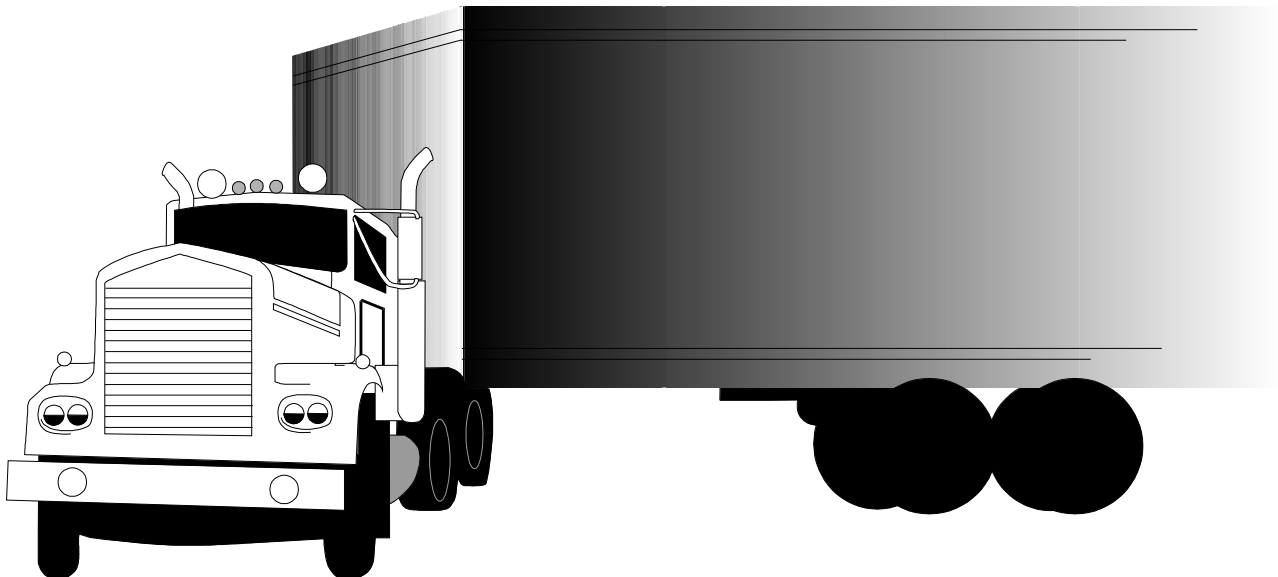
For more information, see 86 Illinois Administrative Code 200, "Practice and Procedure for Hearings before the Illinois Department of Revenue."

Circuit court

If you are not satisfied with the results of the administrative hearing, you may seek a review of the hearing decision in the circuit courts under provisions of the Administrative Review Law (735 ILCS 5/3-101 *et seq.*).

If you disagree with our determination that monies are due, you may bypass the administrative hearing process by paying the monies under protest and seeking review of our determination in the circuit courts under the provisions of the State Officers and Employees Money Disposition Act (30 ILCS 230/1 *et seq.*).

You may request us to cancel your IFTA license if you have satisfied all



License Status

Cancelled

reporting requirements and tax liabilities. To cancel your license, send us a written request for cancellation and file a “final” Form MFUT-15. To indicate the end of operations, check the cancellation box and write the effective date on the final Form MFUT-15. You may receive another return for the next quarter depending on when we process your cancellation. If so, you must complete and file that return.

Once your license has been cancelled, you must destroy all decals and the original license and all copies. Any IFTA jurisdiction may conduct a final audit once your license has been cancelled. Even though you cancel your license, you are still obligated to keep all records for a period of four years from the due date of your final Form MFUT-15 or the date filed, whichever is later.

Revoked

We may revoke your IFTA license if you do not comply with all motor fuel use tax provisions. Noncompliance may include:

- not filing Form MFUT-15,
- not remitting all taxes due,
- improperly using IFTA decals, or
- refusing to allow a dyed diesel fuel inspection.

We will notify the Illinois State Police and all other IFTA-member jurisdictions when your license has been revoked.

Reinstated

We may reinstate your IFTA license if you have filed all required returns and have paid all outstanding liabilities. You will be required to pay a reinstatement fee of \$100 and file Form MFUT-12, Application for Motor Fuel Use Tax IFTA License and Decals. You will also be required to post a bond sufficient to satisfy any potential liabilities. We will notify the Illinois State Police and all other IFTA-member jurisdictions when your license is reinstated.

You may be asked by a law enforcement officer or an agent of the Illinois

Violations

Traffic offenses

Failure to display Motor Fuel Use Tax license

Department of Revenue to show your license for inspection. If you do not provide the original valid license or copy of the valid license to the officer or agent, you will be subject to a traffic citation for failing to display a motor fuel use tax license.

Failure to display Motor Fuel Use Tax decals

On each qualified motor vehicle, you must display two valid motor fuel use tax decals; one properly affixed on each external side of the vehicle.

If you do not display two valid decals, you will be subject to a traffic citation for operating without displaying motor fuel use tax decals.

Failure to display Motor Fuel Use Tax single-trip permit

If you are the driver of any qualified motor vehicle and do not possess a valid motor fuel use tax license or display valid decals, you must have a valid single-trip permit for interstate motor fuel use tax.

If you do not provide a valid single-trip permit for inspection by a law enforcement official, you will be subject to a traffic citation for operating a qualified motor vehicle without displaying a single-trip permit.

Operating with a revoked Motor Fuel Use Tax license

You must not operate a qualified motor vehicle in Illinois with a revoked motor fuel use tax license.

If a qualified motor vehicle is operated in Illinois with a revoked motor fuel use tax license, the vehicle will be placed out of service. The vehicle cannot be operated in Illinois until reinstatement of the motor fuel use tax license.

Civil Penalty

If a qualified motor vehicle is found to be operating in Illinois without a valid

- Motor Fuel Use Tax license and decals;
- Single Trip Permit; or
- 30-day IFTA temporary permit

then the person required to obtain a license or permit under Section 13a.4 or Section 13a.5 of the Motor Fuel Tax Law must pay a minimum \$1,000 penalty.

There is a \$2,000 penalty for each subsequent occurrence.

Note

As a motor carrier licensed for motor fuel use tax in Illinois, it is your

Violations (continued)

Criminal offenses

responsibility to ensure that all tax returns are correctly reported, filed on time, and paid in full when due. The following actions are all criminal offenses in Illinois:

- operating without a valid motor fuel use tax license
- failure to file a quarterly motor fuel use tax return
- failure to make payment of motor fuel use taxes due
- filing a false quarterly motor fuel use tax return
- filing a false motor fuel use tax application or decal order form
- failure to keep books and records
- refusing upon demand to submit for inspection and examination the required books and records

Dyed diesel

It is illegal to use dyed diesel fuel to power your licensed motor vehicle on the highways of Illinois. Any person who knowingly possesses dyed diesel fuel for highway use is guilty of a Class A misdemeanor. Each subsequent offense is a Class 4 felony. If a licensed motor vehicle is found to have dyed diesel fuel within the ordinary fuel tanks attached to the motor vehicle, the operator shall pay a penalty of \$2,500. For a second or subsequent occurrence the penalty is \$5,000.

Diesel fuel is considered dyed if any amount of dye is present. Do not

- blend tax-paid diesel fuel with tax-free dyed diesel in the ordinary fuel tank of your diesel powered licensed motor vehicle.
- blend transmission fluid and/or additives which contain the dye Solvent Red 164 with tax-paid diesel fuel to power your diesel-powered licensed motor vehicle.

In our efforts to enforce this law, an agent of the IDOR may ask to inspect your fuel tanks for any presence of dye. Persons refusing to allow an inspection shall pay a \$1,000 penalty for each refusal. Any license or permit issued under the Motor Fuel Tax Law may be revoked for refusing to allow an inspection.

Visit the International Fuel Tax Association's (IFTA Incorporated) web site at

How to Contact Us

Illinois Department of Revenue

Tax or your account, please use the mailing addresses and telephone numbers listed below.

Motor Fuel Use Tax license and decals

MOTOR FUEL USE TAX APPLICATION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19467
SPRINGFIELD IL 62794-9467
217 785-1397

Form MFUT-15, IFTA Quarterly return

IFTA MOTOR FUEL USE TAX RETURN
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19027
SPRINGFIELD IL 62794-9027
217 785-1397

Motor Fuel Use Tax general correspondence

MOTOR FUEL USE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19477
SPRINGFIELD IL 62794-9477
217 785-1397

Parcels or overnight express delivery

MOTOR FUEL USE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
101 W JEFFERSON
SPRINGFIELD IL 62702

Report violations or misuse of Motor Fuel Use Tax license, decals, or single-trip permits

INVESTIGATIONS AND PROSECUTIONS BUREAU
ILLINOIS DEPARTMENT OF REVENUE
100 W RANDOLPH STREET
CHICAGO IL 60601
312 814-1750
or
800 CHEAT-11 (800 243-2811)

Below is a list of other Illinois state agencies you may need to contact

How to Contact Other Illinois State Agencies

Other Illinois agencies regarding your trucking or transportation operations.

Travel Authority	TRANSPORTATION DIVISION IL COMMERCE COMMISSION 527 EAST CAPITOL AVENUE PO BOX 19280 SPRINGFIELD IL 62794-9280 217 782-2593 www.icc.state.il.us
Vehicle licensing and registration or International Registration Plan (IRP)	COMMERCIAL AND FARM TRUCK SERV IL SECRETARY OF STATE SECOND AND EDWARDS STREET M J HOWLETT BUILDING ROOM 300 SPRINGFIELD IL 62756 217 782-4815 www.sos.state.il.us
Oversize and overweight permits or Designated Truck Route maps	IL DEPT OF TRANSPORTATION 2300 SOUTH DIRKSEN PARKWAY SPRINGFIELD IL 62764 217 785-1477 800 252-8636 www.dot.state.il.us
Hazardous materials or Motor carrier safety	COMMERCIAL VEHICLE ENFORCEMENT IL STATE POLICE 201 EAST ADAMS SPRINGFIELD IL 62701 217 782-6267 www.isp.state.il.us
Road condition information	Command Center Illinois State Police 217 786-6677 or Pre-recorded road condition information Illinois Department of Transportation 800 452-IDOT (4368)

How to Contact Other IFTA Jurisdictions

Other IFTA-member jurisdictions

Alabama

DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION
50 NO. RIPLEY STREET — RM 1226
MONTGOMERY AL 36132

334 242-9078

Alberta, Canada

ALBERTA REVENUE TAX AND REVENUE ADMINISTRATION
9811-109 STREET
SIR FREDERICK W HAULTAIN BUILDING
EDMONTON AB T5K2L5
CANADA

780 427-3044 EXT 362

Arizona

DEPARTMENT OF TRANSPORTATION
1801 WEST JEFFERSON STREET
MD 521M
PHOENIX AZ 85007-3204

602 712-7272

Arkansas

DEPARTMENT OF FINANCE AND ADMINISTRATION
MOTOR FUEL TAX
PO BOX 1752
LITTLE ROCK AR 72203

501 682-4806

British Columbia, Canada

PROVINCE OF BRITISH COLUMBIA
CONSUMER TAXATION BRANCH
PO BOX 9442 STN PROV GOVT
VICTORIA BC V8W9V4
CANADA

250 387-0635

California

STATE BOARD OF EQUALIZATION
PO BOX 942879 MIC 65
SACRAMENTO CA 94279-0065

916 327-2264

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Colorado

DEPARTMENT OF REVENUE
MOTOR CARRIER SERVICES DIVISION
1881 PIERCE STREET - RM 114
LAKEWOOD CO 80214-1497

303 205-5602

Connecticut

DEPARTMENT OF REVENUE SERVICES
25 SIGOURNEY STREET
HARTFORD CT 06106

860 541-3222

Delaware

DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER SERVICES SECTION
PO DRAWER E
DOVER DE 19903-1565

302 744-2702

Florida

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES
2900 APALACHEE PARKWAY ROOM A110
TALLAHASSEE FL 32399-0626

850 921-0931

Georgia

DEPARTMENT OF REVENUE
MOTOR FUEL TAX UNIT
1800 CENTURY CENTER BLVD NE — SUITE 9227
ATLANTA GA 30345-3205

404 417-6707

Idaho

TAX COMMISSION
PO BOX 36
BOISE ID 83722-0036

208 334-7834

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Indiana

DEPARTMENT OF REVENUE
MOTOR CARRIER SERVICES DIVISION
5252 DECATUR BLVD STE R
INDIANAPOLIS IN 46241

317 615-7274

Iowa

DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER SERVICES
PO BOX 10382
DES MOINES IA 50306-0382

515 237-3270

Kansas

DEPARTMENT OF REVENUE
CUSTOMER RELATIONS - MOTOR FUEL
915 SW HARRISON ST
TOPEKA KS 66625-8100

785 296-4466

Kentucky

TRANSPORTATION CABINET
PO BOX 2007
FRANKFORT KY 40602

502 564-4390

Louisiana

DEPARTMENT OF REVENUE
TAXPAYER SERVICE DIVISION
PO BOX 3863
BATON ROUGE LA 70821

225 219-7656

Maine

BUREAU OF MOTOR VEHICLES
FUEL TAX LICENSING
29 STATE HOUSE STATION
AUGUSTA ME 04333-0029

207 624-9000 EXT. 52136

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Manitoba, Canada

MANITOBA FINANCE
TAXATION DIVISION
101-401 YORK AVENUE
WINNIPEG MB R3C0P8
CANADA

204 945-3194

Maryland

COMPTROLLER OF MARYLAND
MOTOR FUEL TAX DIV
PO BOX 1751
ANNAPOLIS MD 21404-1751

410 260-7138

Massachusetts

DEPARTMENT OF REVENUE
PO BOX 7027
BOSTON MA 02204

617 887-5080

Michigan

DEPARTMENT OF TREASURY
CUSTOMER CONTACT DIVISION — SPECIAL TAXES
430 WEST ALLEGAN
LANSING MI 48922

517 636-4600

Minnesota

DEPARTMENT OF PUBLIC SAFETY
DRIVER AND VEHICLE SERVICES
1110 CENTRE PTE CURVE STE 425
MENDOTA HEIGHTS MN 55120

651 405-6161

Mississippi

STATE TAX COMMISSION
PO BOX 1033
1577 SPRINGRIDGE ROAD
RAYMOND, MS 39154-9602

601 923-7150

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Missouri

DEPARTMENT OF REVENUE
MOTOR CARRIER SERVICES
PO BOX 893
JEFFERSON CITY MO 65105-0893

573 751-3671

Montana

DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER SERVICES DIVISION
PO BOX 4639
HELENA MT 59604-4639

406 444-7275

Nebraska

DEPARTMENT OF MOTOR VEHICLES
MOTOR CARRIER SERVICES DIVISION
PO BOX 98935
LINCOLN NE 68509-8935

888 622-1222

Nevada

DEPARTMENT OF MOTOR VEHICLES AND PUBLIC SAFETY
MOTOR CARRIER SECTION
555 WRIGHT WAY
CARSON CITY NV 89711-0625

775 684-4711

New Brunswick, Canada

DEPARTMENT OF FINANCE
REVENUE AND TAXATION DIVISION
TAX ACCOUNTING & REFUNDS
670 KING ST
PO BOX 3000
FREDERICTON NB E3B5G5
CANADA

506 453-3029

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Newfoundland, Canada

DEPARTMENT OF FINANCE
TAXATION & FISCAL POLICY BRANCH
CONFEDERATION BUILDING
PRINCE PHILLIP PARKWAY
PO BOX 8720
ST JOHNS NL A1B4K1
CANADA

709 729-2935

New Hampshire

DEPARTMENT OF SAFETY
ROAD TOLL BUREAU
10 HAZEN DRIVE
CONCORD NH 03305

603 271-2386

New Jersey

DIVISION OF MOTOR VEHICLES
225 EAST STATE STREET PO BOX 133
TRENTON NJ 08666

609 633-9408

New Mexico

TAXATION AND REVENUE DEPARTMENT
COMMERCIAL VEHICLE BUREAU
1100 SOUTH ST FRANCIS DRIVE, ROOM 2111
PO BOX 5188
SANTA FE NM 87504-5188

505 827-0847

New York

DEPARTMENT OF TAXATION AND FINANCE
REGISTRATION SECTION/HIGHWAY USE TAX UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227

800 972-1233

North Carolina

DEPARTMENT OF REVENUE
MOTOR FUELS TAX DIVISION
PO BOX 25000
RALEIGH NC 27640

919 733-3409

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

North Dakota

DEPARTMENT OF TRANSPORTATION
MOTOR VEHICLE DIVISION-MOTOR CARRIER SERVICES
608 EAST BOULEVARD AVENUE
BISMARCK ND 58505-0780

701 328-2928

Nova Scotia, Canada

SERVICE NOVA SCOTIA & MUNICIPAL RELATIONS
PROGRAM MANAGEMENT & CORPORATE SERVICES
PO BOX 755
HALIFAX NS B3J2V4
CANADA

902 424-2850

Ohio

DEPARTMENT OF TAXATION
EXCISE AND MOTOR FUEL TAX DIVISION
PO BOX 530
COLUMBUS OH 43216-0530

614 466-3720

Oklahoma

TAX COMMISSION
MOTOR VEHICLE DIVISION/IFTA
2501 NORTH LINCOLN BOULEVARD
OKLAHOMA CITY OK 73194-0013

405 521-3246

Ontario, Canada

MOTOR FUELS AND TOBACCO TAX BRANCH
MINISTRY OF FINANCE
33 KING ST WEST 3RD FLOOR BOX 625
OSHAWA ON L1H8H9
CANADA

905 433-6412

Oregon

DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER TRANSPORTATION DIVISION
550 CAPITOL STREET NE
SALEM OR 97301-2530

503 373-1987

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Pennsylvania

DEPARTMENT OF REVENUE
BUREAU OF MOTOR FUEL TAXES
DEPARTMENT 280646
HARRISBURG PA 17128-0646

800 482-IFTA (4382)

Prince Edward Island, Canada

DEPARTMENT OF THE PROVINCIAL TREASURY
TAXATION AND PROPERTY RECORDS DIVISION
PO BOX 1330
CHARLOTTETOWN PE C1A7N1
CANADA

902 368-4171

Quebec, Canada

MINISTÈRE DU REVENUE DU QUÉBEC
SERVICE COTISATION - B(DGM)
3800 RUE DE MARLY, SECTEUR 3-2-1
SAINTE-FOY QC G1X4A5
CANADA

418 652-4382

Rhode Island

DEPARTMENT OF ADMINISTRATION
DIVISION OF TAXATION - EXCISE TAX SECTION
ONE CAPITOL HILL
PROVIDENCE RI 02908

401 222-2950

Saskatchewan, Canada

SASKATCHEWAN FINANCE
REVENUE DIVISION
2350 ALBERT STREET
REGINA SK S4P4A6
CANADA

306 787-7749

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

South Carolina

DEPARTMENT OF MOTOR VEHICLES
MOTOR CARRIER SERVICES
10311 WILSON BLVD
PO BOX 1993
BLYTHEWOOD SC 29016

803 896-3874

South Dakota

DEPARTMENT OF REVENUE
DIVISION OF MOTOR VEHICLES
445 EAST CAPITOL AVENUE
PIERRE SD 57501-3100

605 773-5335

Tennessee

DEPARTMENT OF SAFETY
COMMERCIAL VEHICLE DIVISION/IFTA UNIT
1148 FOSTER AVENUE — COOPER HALL
NASHVILLE TN 37210

615 687-2296

Texas

COMPTROLLER OF PUBLIC ACCOUNTS
LBJ STATE OFFICE BUILDING
111 EAST 17TH STREET
AUSTIN TX 78774

512 463-3849

Utah

STATE TAX COMMISSION
210 N 1950 W
SALT LAKE CITY UT 84134

801 297-7661

Vermont

DEPARTMENT OF MOTOR VEHICLES
120 STATE STREET
MONTPELIER VT 05603-0001

802 828-2070

How to Contact Other IFTA Jurisdictions (continued)

Other IFTA-member jurisdictions (continued)

Virginia

DEPARTMENT OF MOTOR VEHICLES
MOTOR CARRIER SERVICES
PO BOX 27412
RICHMOND VA 23269-0001

866 878-2582

Washington

DEPARTMENT OF LICENSING
FUEL TAX SERVICES
PO BOX 9228
OLYMPIA WA 98507-9228

360 664-1868

West Virginia

TAX DEPARTMENT
DEPARTMENT OF MOTOR VEHICLES
COMMERCIAL VEHICLE SECTION FUEL TAX UNIT
1606 WASHINGTON ST E
CHARLESTON WV 25311

304 558-0700

Wisconsin

DEPARTMENT OF TRANSPORTATION
4802 SHEBOYGAN AVENUE ROOM 151
PO BOX 7979
MADISON WI 53707-7979

608 267-4382

Wyoming

DEPARTMENT OF TRANSPORTATION
MOTOR VEHICLE SERVICES IFTA FUEL TAX SECTION
5300 BISHOP BLVD
CHEYENNE WY 82009-3340

307 777-4842

Exhibits

Exhibit	Page
Form MFUT-12 Application for Motor Fuel Use Tax IFTA License and Decals	32
IFTA License	34
IFTA Decal	35
Form MFUT-15 IFTA Quarterly Return, Instructions, & IFTA Fuel Tax Rate Sheet	36
Single-trip Permit	44
Individual Vehicle Mileage Record	45



Illinois Department of Revenue

MFUT-12 Application for Motor Fuel Use Tax IFTA License and Decals

Step 1: Write your carrier account numbers (Please type or print in ink.)

Do not write above this line.

1 FEIN/SSN _____ Federal employer identification number/Social Security number
2 IBT no. _____ Illinois business tax number (if applicable)
3 IRP no. _____ Illinois international registration plan firm number
4 US DOT no. _____ United States Department of Transportation number

Step 2: Check your application type (Check all that apply.)

5 ☐ Original application ☐ Ordering additional or replacement decals
☐ Renewal application ☐ Correcting account information

Step 3: Identify your business

6 Write your business' name and address. A physical address is required. Post Office box numbers will not be accepted.

Legal name: _____ Trade (DBA) name: _____

Street address: _____
Number and street (required)

City _____ State _____ ZIP _____ Country _____

Contact person: _____ Telephone: (____) _____ - _____

7 Write the name and mailing address where you want your **tax returns** sent (if different than Line 6). If the name is different than Line 6, a power of attorney form must also be attached.

Name: _____

Mailing address: _____
Number and street (required)

City _____ State _____ ZIP _____ Country _____

8 Write the name and mailing address where you want your **decals sent** (if different than Line 6).

Name: _____

Mailing address: _____
Number and street are required. Post office boxes cannot be accepted.

City _____ State _____ ZIP _____ Country _____

Step 4: Complete your decal order

You must purchase and display one set of two decals for each of your qualified motor vehicles.

Original, additional, or renewal decal order

Replacement decal order

9 Specify decal year of requested decals: _____
10 Total number of decal sets needed: _____
11 Cost per decal set: \$ 3.75
12 Multiply Line 10 by Line 11. This is your cost for original, additional, or renewal decals. \$ _____
13 My original decal was: ☐ Lost ☐ Stolen ☐ Damaged
____ Other. Explain: _____
14 My original decal serial number was _____
(Attach additional sheet if multiple decals are being replaced.)
15 Specify decal year of replacement decals: _____
16 Total number of decal sets needed: _____
17 Cost per decal set: \$ 2.00
18 Multiply Line 16 by Line 17. This is your cost for replacement decals. \$ _____
19 Add Lines 12 and 18. This is your total cost of decals ordered. \$ _____



Make your check payable to
"Illinois Department of Revenue."

Turn to complete form. ➔

Step 5: Identify your type of operation

20 Check your type of business ownership.

____ Individual ____ Corporation ____ Partnership ____ State/federal government ____ Non-profit organization

21 If you checked "Corporation," write the date and state of incorporation.

____/____/____
Month Day Year State

22 List the owners or corporate officers.

Social Security no.

Name and title

City and state

____-____-____

____-____-____

____-____-____

____-____-____

23 Do you currently have or have you ever had an IFTA license from a state other than Illinois? ____ yes ____ no

If you checked "yes," tell us in what jurisdictions you were previously licensed.

Step 6: Tell us your fuel types, operations, and bulk fuel storage

24 List the number of qualified motor vehicles you own or operate interstate

25 List the number of qualified motor vehicles you own or operate intrastate

26 Check the type of fuels used in the qualified motor vehicles you own or operate:

☐ Diesel

☐ Gasoline

☐ Gasohol

☐ Compressed natural gas

☐ LP gas

☐ Ethanol

☐ Methanol

☐ E-85

☐ M-85

☐ A-55

27 List each jurisdiction in which you maintain bulk fuel storage. Attach additional sheets if necessary.

Step 7: Sign below

Your FEIN or SSN is used for account identification, payment processing, and record keeping. Your number and pertinent account information may be provided to IFTA jurisdictions, governmental and state agencies, and any persons necessary for administering the Motor Fuel Tax Law.

Under penalties of perjury, I state that I have examined this application and, to the best of my knowledge, it is true, correct, and complete. The applicant agrees to comply with all license display, record keeping, reporting, and payment requirements as specified in the Illinois Motor Fuel Tax Law and the International Fuel Tax Agreement. Applicant further agrees that the Illinois Department of Revenue may withhold any overpayments due if it is delinquent on payments of motor fuel use taxes due the state of Illinois or any IFTA member jurisdiction. Applicant understands that failure to comply with these provisions is grounds for revocation of its license in all applicable jurisdictions.

Note: Without proper signature from an owner, partner, authorized corporate officer, authorized agent, or employee who has the control, supervision, or responsibility of filing returns and making payment of the tax, your application will be denied.

Signature

Title

(____) ____ - ____

Telephone

____/____/____
Month Day Year

Mail to:



**MOTOR FUEL USE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19467
SPRINGFIELD IL 62794-9467**

Telephone: 217 785-1397





Illinois Department of Revenue

Illinois IFTA License Number _____

Illinois Interstate Motor Fuel Use Tax License issued under the International Fuel Tax Agreement (IFTA)

Effective Date 12/28/2005 - 12/31/2006

This license is valid for qualified vehicles operated by the licensee in all IFTA jurisdictions.

Licensee name
Licensee in-care-of name
Licensee street address
City, State, Zip

Licensee

12/28/05

Date issued

NOTE

This document or an exact reproduction of this document **must** be carried in the cab of each qualified vehicle registered under the Illinois IFTA Program.

Retain this portion for your records
Detach and use as needed

Enclosed are your IFTA license and decals. You are required to make legible copies of this license so a copy is carried in each qualified motor vehicle. This license is valid in all current IFTA jurisdictions.

Each vehicle must display one set of decals on the exterior portion of the qualified motor vehicle's cab — one decal on each side. Do not display decals on windshields, side vent windows, saddle tanks or trailers. You must remove all expired decals. Failure to display the decals in the required location may result in a citation issued by law enforcement officials. In addition, jurisdictions may require you to purchase a single trip permit if decals are not properly displayed.

THESE 2006 CREDENTIALS MAY BE DISPLAYED BEGINNING 12/28/2005

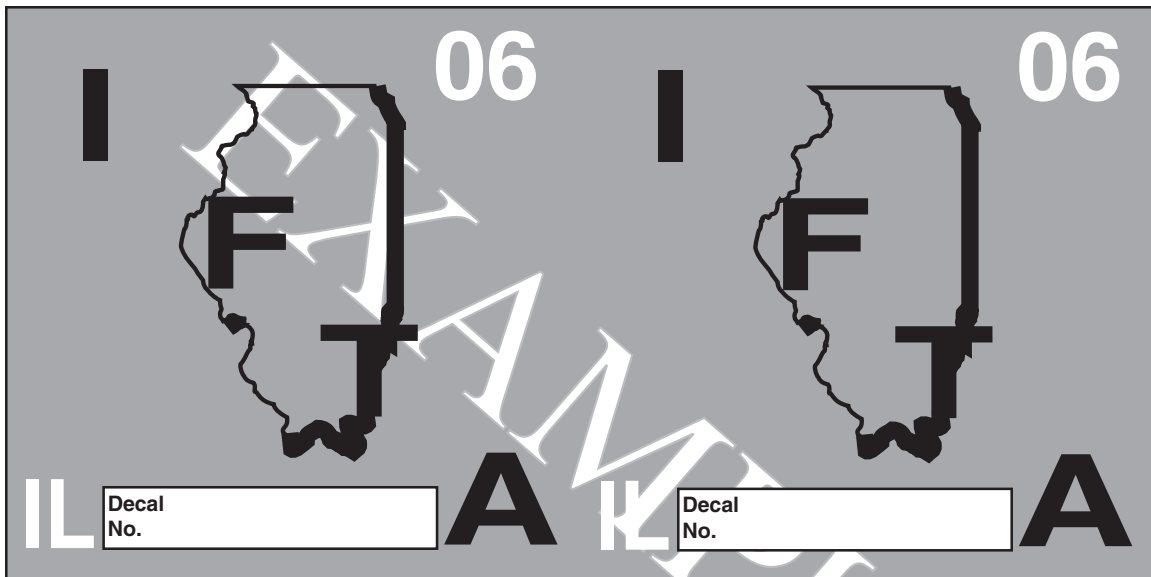
If, at any time during the year, you go out of business or otherwise voluntarily close your Motor Fuel Use Tax account, please contact us. Upon closure of your account, you will be required to destroy this license and all copies. You also must remove all related decals issued by the Illinois Department of Revenue.

If you have any questions, please write or call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. Our address and telephone number are below.

Trent Knoles, Manager

ILLINOIS DEPARTMENT OF REVENUE
MOTOR FUEL USE TAX SECTION
PO BOX 19467
SPRINGFIELD IL 62794-9467

217 785-1397



MFUT-14 (R-03/05)
Front

Gold in color

Placement of Decals

Each qualified vehicle must display **one set** of valid decals on the exterior portion of the truck's cab; **one decal on each side**.

- 1 Apply to clean, smooth, wax-free surface at moderate temperature.
- 2 Peel decal from paper backing by bending backward at center and lifting edge.
- 3 Position decal on surface and rub firmly.

MFUT-14 (R-03/05)
IL-492-3261

MFUT-14 (R-03/05)
Back



Account no.: IL _____
Report quarter (year/quarter): _____ / _____
Due date (month/day/year): _____ / _____ / _____

D - Diesel	G - Gasoline
GH - Gasohol	P - Propane
E - Ethanol	E85 - E85
M - Methanol	M85 - M85
LNG - Liquid Natural Gas	A55 - A55
CNG - Compressed Natural Gas	

[illegible]

This form is authorized by the Illinois Motor Fuel Tax Law. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-3282



Form MFUT-15 instructions

General Information

Who must file Form MFUT-15? You must file Form MFUT-15 each quarter if you are an Illinois-based motor carrier licensed under the International Fuel Tax Agreement (IFTA). You must report the operations of all qualified vehicles within your fleet.

When is Form MFUT-15 due? Form MFUT-15, properly signed and with full payment, is due on or before the last day of the month following the quarter covered by the return.

How do I get a certified copy of my return? If you want a certified copy of your return, you must provide an additional copy of your return and a pre-addressed, stamped envelope at the time you file.

How do I correct a return I have already filed? If you need to correct a prior return, you may contact us for a blank return. You may also use a copy of the original return filed for that quarter by marking the filing status "amended," making any necessary changes, signing and dating the copy.

How long must I keep records? You must keep the records required to substantiate the information you report on this return for at least four years from the due date of the return or the date filed, whichever is later.

General Instructions

Round all miles to the nearest whole mile. Round all gallons to the nearest whole gallon. For example, show 50,000.4 as 50,000 and 50,000.5 as 50,001.

Convert all kilometers to miles by multiplying the number of kilometers by 0.62137. Convert all liters to gallons by multiplying the number of liters by 0.2642.

Make a copy of Side 2 of the return before you begin. You may need additional room to complete Step 3. Add all Side 2 totals together and write the sum on Side 1 of the return.

Include your account number and reporting period on your remittance.

When you have completed the return, make a copy for your records and mail the return in the enclosed envelope. If you misplace the enclosed envelope, mail your completed return to:

MOTOR FUEL USE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19027
SPRINGFIELD IL 62794-9027

If you have questions, call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at 217 785-1397.

Specific Instructions

Step 1: Figure your miles per gallon

Fuel type - The fuel types most commonly used have been preprinted in Step 1. For other fuel types, see the Fuel Type Table. Write the abbreviation of the fuel you used on the blank line provided.

Column A - Write the total miles traveled everywhere (in both IFTA and non-IFTA jurisdictions) for the appropriate fuel type. The sum of miles by fuel type listed in Column F must equal the total miles indicated in Column A for that fuel type.

Column B - Write the total gallons of fuel consumed everywhere (in both IFTA and non-IFTA jurisdictions) for the appropriate fuel type.

Column C - Divide Column A by Column B. Round to two decimal places.

Example: Column A = 30,000. Column B = 7,000.
 $30,000 \div 7,000 = 4.285$. Write "4.29" in Column C.

Step 2: Tell us your filing status

"Quarterly filing" is already marked for your convenience. If any other status applies, please mark with an "X." If you are cancelling your license, you must specify the effective date.

Step 3: Figure your tax due or credit claimed

Your operations in all jurisdictions must be reported.

If you traveled in an IFTA jurisdiction that

- imposes a motor fuel use tax on the specific fuel type you used, you must complete columns D through M.
- does **not** impose a motor fuel use tax on the specific type of fuel you used (indicated with no tax rate on the rate tax sheet), you must still report these miles and gallons for this fuel by completing Columns D through J.
- imposes an **additional tax (surcharge)** that is not collected at the pump, see the Surcharge Example and Instructions on the back of these instructions.

If you traveled in a **non-IFTA** jurisdiction (Alaska; Washington, D.C.; Mexico; etc.), you must report these miles and gallons for this fuel by completing Columns D through J. See the All Other Jurisdiction Travel Example on the back of these instructions.

Column D - Using the appropriate quarter's IFTA Fuel Tax Rate Sheet, write the abbreviation for each IFTA jurisdiction in which you traveled. If you are reporting more than one fuel type per jurisdiction, write the IFTA jurisdiction abbreviation in Column D next to each fuel type you enter in Column E.

Column E - Write the abbreviation for each fuel type consumed in each IFTA jurisdiction. See the Fuel Type Table for the fuel type abbreviations.

Column F - The total miles traveled in each IFTA jurisdiction during the reporting period must include all taxable and non-taxable miles.

Column G - Taxable miles vary from jurisdiction to jurisdiction. See your Motor Fuel Use Tax Compliance Manual to ensure proper reporting of taxable miles. All miles traveled in Illinois are considered taxable except miles accumulated while driving on a single-trip permit. You must submit claims for refunds for Illinois non-highway use on Form RMFT-11, Motor Fuel Use Tax Refund Claim.

Column H - For each jurisdiction and fuel type, divide the taxable miles (Column G) by the average miles per gallon (Column C).

Column I - Tax-paid gallons include fuel you purchased from service stations and withdrew from tax-paid bulk storage in the specified jurisdiction during the reporting period.

Column J - Subtract the tax-paid gallons (Column I) from the taxable gallons (Column H) for each IFTA jurisdiction. If the result is a credit, write the amount in brackets.

Column K - Using the appropriate quarter's IFTA Fuel Tax Rate Sheet, write the fuel tax rate for each IFTA jurisdiction entered in Column D.

Column L - Multiply the net taxable gallons (Column J) by the tax rate for each IFTA jurisdiction (Column K). If the result is a credit, write the amount in brackets.

Column M - If your return is filed late, you owe interest to each IFTA jurisdiction where tax is due. To compute the proper interest, multiply the tax due (Column L) for that jurisdiction by 1 percent (.01) per month. A fraction of a month is considered a whole month. If you have a credit in Column L, do not compute interest for that jurisdiction and fuel type.

Step 4: Figure your total tax due or refund claimed

Line 2 - If you filed after the due date and have

- a **balance due**, multiply Line 1 by 10 percent (.10). Write this amount or "\$50," whichever is greater, on Line 2.
- a **credit due**, write "\$50" on Line 2.
- **no tax or credit due**, write "\$50" on Line 2.

Penalty is also assessed for taxes that are not paid in full.

Line 5 - Any prior quarter's balance due or credit will be preprinted on this line. Please contact us if you have questions about this amount.

Line 6 - We will automatically issue refunds for overpayments of \$25 or more. We will credit overpayments of less than \$25 to your next quarter's return.

Surcharge Example and Instructions

Some jurisdictions impose an additional tax (surcharge) that is not collected at the pump. If you traveled in a jurisdiction that imposes a surcharge (see IFTA Fuel Tax Rate Sheet), you must complete the lines in Step 3 for that jurisdiction. See the example and instructions below.

Example

D Jurisdiction	E Fuel type (See Fuel Type Table)	F Total miles	G Taxable miles	H Taxable gallons (Divide Column G by Step 1, Column C)	I Tax-paid gallons	J Net taxable gallons (Subtract Column I from Column H)	K Tax rate	L Tax or credit due (Multiply Column J by Column K)	M Interest due
1 IN	D	30,000	30,000	5,700	4,500	1,200	.1600	\$192.00	\$
2 Surcharge				5,700		5,700	.1100	\$627.00	\$

Instructions

Line 1 - Complete Columns D through M for the applicable jurisdiction.

Line 2 - Write "surcharge" through Columns D and E. Do not complete Columns F, G, and I (you may block them out). Copy the amount from Line 1, Column H, to Line 2, Columns H and J. Write the surcharge tax rate in Column K and figure Columns L and M.

All Other Jurisdiction Travel Example

If you traveled in non-IFTA jurisdictions (for example, Alaska; Washington, D.C.; or Mexico), you must report these miles and gallons. Combine all non-IFTA operations and write the abbreviation "OM" (other miles) in Column D. Complete Columns D through J. See the example below.

Example

D Jurisdiction	E Fuel type (See Fuel Type Table)	F Total miles	G Taxable miles	H Taxable gallons (Divide Column G by Step 1, Column C)	I Tax-paid gallons	J Net taxable gallons (Subtract Column I from Column H)	K Tax rate	L Tax or credit due (Multiply Column J by Column K)	M Interest due
OM	D	30,000	30,000	5,700	4,500	1,200			
OM	G	26,200	26,200	2,950	2,950	0			
OM	P	4,350	4,350	670	600	70			



IFTA Fuel Tax Rate Sheet

Report quarter: 2005/03

General instructions: Use this sheet to complete Form MFUT-15, Columns D and K. These rates are per gallon of motor fuel and are for the report quarter indicated above. Do not use an IFTA Fuel Tax Rate Sheet from another quarter. The rate may have changed. If you use an incorrect rate, you may be assessed additional tax, penalty, and interest.

US/Canadian Exchange Rate 1.2319 — 0.8118

Jurisdiction	Gasoline	Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55
Alberta	US \$ 0.2766	\$ 0.2766	\$ 0.2627	\$ 0.1997	\$ —	\$ —	\$ —	\$ 0.2766	\$ 0.0415	\$ 0.2766	\$ 0.2766
Can	\$ 0.0900	\$ 0.0900	\$ 0.0855	\$ 0.0650	\$ —	\$ —	\$ —	\$ 0.0900	\$ 0.0135	\$ 0.0900	\$ 0.0900
British Columbia	US \$ 0.4455	\$ 0.4609	\$ —	\$ 0.0830	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ 0.1450	\$ 0.1500	\$ —	\$ 0.0270	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Manitoba	US \$ 0.3534	\$ 0.3534	\$ 0.2766	\$ 0.0922	\$ —	\$ —	\$ 0.2766	\$ 0.3534	\$ 0.2766	\$ 0.3534	\$ —
Can	\$ 0.1150	\$ 0.1150	\$ 0.0900	\$ 0.0300	\$ —	\$ —	\$ 0.0900	\$ 0.1150	\$ 0.0900	\$ 0.1150	\$ —
New Brunswick	US \$ 0.4455	\$ 0.5193	\$ —	\$ 0.2059	\$ 0.5193	\$ 0.5193	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ 0.1450	\$ 0.1690	\$ —	\$ 0.0670	\$ 0.1690	\$ 0.1690	\$ —	\$ —	\$ —	\$ —	\$ —
Newfoundland	US \$ 0.5069	\$ 0.5069	\$ —	\$ 0.2151	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ 0.1650	\$ 0.1650	\$ —	\$ 0.0700	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Nova Scotia	US \$ 0.4763	\$ 0.4732	\$ —	\$ 0.2151	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ 0.1550	\$ 0.1540	\$ —	\$ 0.0700	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Ontario ⁵	US \$ 0.4517	\$ 0.4394	\$ 0.4517	\$ 0.1322	\$ —	\$ —	\$ —	\$ —	\$ 0.4517	\$ 0.4517	\$ 0.4517
Can	\$ 0.1470	\$ 0.1430	\$ 0.1470	\$ 0.0430	\$ —	\$ —	\$ —	\$ —	\$ 0.1470	\$ 0.1470	\$ 0.1470
Prince Edward Island	US \$ 0.6329	\$ 0.6145	\$ —	\$ 0.5224	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ 0.2060	\$ 0.2000	\$ —	\$ 0.1700	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Quebec	US \$ 0.4670	\$ 0.4978	\$ 0.4670	\$ —	\$ —	\$ —	\$ 0.4978	\$ 0.4670	\$ 0.4978	\$ 0.4670	\$ 0.4978
Can	\$ 0.1520	\$ 0.1620	\$ 0.1520	\$ —	\$ —	\$ —	\$ 0.1620	\$ 0.1520	\$ 0.1620	\$ 0.1520	\$ 0.1620
Saskatchewan	US \$ 0.4609	\$ 0.4609	\$ 0.4609	\$ 0.2766	\$ —	\$ —	\$ 0.4609	\$ 0.4609	\$ 0.4609	\$ 0.4609	\$ 0.4609
Can	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.0900	\$ —	\$ —	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500
Alabama	US \$ 0.1600	\$ 0.1900	\$ 0.1600	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ 0.0521	\$ 0.0618	\$ 0.0521	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Arizona ⁹	US \$ —	\$ 0.2600	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ —	\$ 0.0846	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Arkansas	US \$ 0.2150	\$ 0.2250	\$ 0.2150	\$ 0.1650	\$ —	\$ 0.0500	\$ 0.2150	\$ 0.2150	\$ —	\$ —	\$ —
Can	\$ 0.0700	\$ 0.0732	\$ 0.0700	\$ 0.0537	\$ —	\$ 0.0163	\$ 0.0700	\$ 0.0700	\$ —	\$ —	\$ —
California ¹	US \$ —	\$ 0.2950	\$ —	\$ 0.0600	\$ 0.0600	\$ 0.0700	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.2780
Can	\$ —	\$ 0.0960	\$ —	\$ 0.0196	\$ 0.0196	\$ 0.0228	\$ 0.0293	\$ 0.0293	\$ 0.0293	\$ 0.0293	\$ 0.0904
Colorado	US \$ 0.2200	\$ 0.2050	\$ 0.2200	\$ 0.2050	\$ 0.2050	\$ 0.2050	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200
Can	\$ 0.0716	\$ 0.0668	\$ 0.0716	\$ 0.0668	\$ 0.0668	\$ 0.0668	\$ 0.0716	\$ 0.0716	\$ 0.0716	\$ 0.0716	\$ 0.0716
Connecticut	US \$ 0.2500	\$ 0.2600	\$ 0.2500	\$ —	\$ —	\$ —	\$ 0.3200	\$ 0.3200	\$ 0.3200	\$ 0.3200	\$ 0.3200
Can	\$ 0.0814	\$ 0.0846	\$ 0.0814	\$ —	\$ —	\$ —	\$ 0.1041	\$ 0.1041	\$ 0.1041	\$ 0.1041	\$ 0.1041
Delaware	US \$ 0.2300	\$ 0.2200	\$ 0.2300	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200	\$ 0.2200
Can	\$ 0.0749	\$ 0.0716	\$ 0.0749	\$ 0.0716	\$ 0.0716	\$ 0.0716	\$ 0.0749	\$ 0.0749	\$ 0.0716	\$ 0.0716	\$ 0.0716



IFTA Fuel Tax Rate Sheet (continued)

Report quarter: 2005/03

Jurisdiction	Gasoline	Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55
Florida	US	\$ 0.1957	\$ 0.2937	\$ 0.1957	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Can	\$ 0.0637	\$ 0.0956	\$ 0.0637	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Georgia	US	\$ 0.1310	\$ 0.1330	\$ 0.1260	\$ 0.1170	\$ 0.1260	\$ 0.126	\$ 0.1260	\$ 0.1260	\$ 0.1260	\$ 0.1260
	Can	\$ 0.0426	\$ 0.0432	\$ 0.0410	\$ 0.0381	\$ 0.0410	\$ 0.0410	\$ 0.0410	\$ 0.0410	\$ 0.0410	\$ 0.0410
Idaho ⁸	US	\$ —	\$ 0.2500	\$ —	\$ 0.1810	\$ 0.1970	\$ —	\$ —	\$ —	\$ —	\$ 0.2500
	Can	\$ —	\$ 0.0814	\$ —	\$ 0.0589	\$ 0.0641	\$ —	\$ —	\$ —	\$ —	\$ 0.0814
Illinois	US	\$ 0.2870	\$ 0.3140	\$ 0.2870	\$ 0.2700	\$ 0.2700	\$ 0.2870	\$ 0.2870	\$ 0.2870	\$ 0.2870	\$ 0.2870
	Can	\$ 0.0934	\$ 0.1022	\$ 0.0934	\$ 0.0878	\$ 0.0878	\$ 0.0934	\$ 0.0934	\$ 0.0934	\$ 0.0934	\$ 0.0934
Indiana	US	\$ 0.1800	\$ 0.1600	\$ 0.1800	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ —	\$ —	\$ —
	Can	\$ 0.0586	\$ 0.0521	\$ 0.0586	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ —	\$ —	\$ —
Indiana Surcharge	US	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ —	\$ —	\$ —
	Can	\$ 0.0358	\$ 0.0358	\$ 0.0358	\$ 0.0358	\$ 0.0358	\$ 0.0358	\$ 0.0358	\$ —	\$ —	\$ —
Iowa	US	\$ 0.2070	\$ 0.2250	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.1900	\$ 0.2000	\$ 0.1900	\$ 0.2000	\$ 0.2000
	Can	\$ 0.0674	\$ 0.0732	\$ 0.0618	\$ 0.0618	\$ 0.0521	\$ 0.0618	\$ 0.0650	\$ 0.0618	\$ 0.0650	\$ 0.0650
Kansas	US	\$ 0.2400	\$ 0.2600	\$ 0.2400	\$ 0.2300	\$ 0.2300	\$ 0.2600	\$ 0.2600	\$ 0.2400	\$ 0.2400	\$ 0.2600
	Can	\$ 0.0781	\$ 0.0846	\$ 0.0781	\$ 0.0749	\$ 0.0749	\$ 0.0846	\$ 0.0846	\$ 0.0781	\$ 0.0781	\$ 0.0846
Kentucky	US	\$ 0.1710	\$ 0.1410	\$ 0.1710	\$ 0.1410	\$ 0.1410	\$ 0.1710	\$ 0.1710	\$ 0.1710	\$ 0.1710	\$ 0.1410
	Can	\$ 0.0557	\$ 0.0459	\$ 0.0557	\$ 0.0459	\$ 0.0459	\$ 0.0557	\$ 0.0557	\$ 0.0557	\$ 0.0557	\$ 0.0459
Kentucky Surcharge	US	\$ 0.0270	\$ 0.0630	\$ 0.270	\$ 0.0270	\$ 0.0630	\$ 0.0270	\$ 0.0270	\$ 0.0270	\$ 0.0270	\$ 0.0630
	Can	\$ 0.0087	\$ 0.0204	\$ 0.0087	\$ 0.0204	\$ 0.0204	\$ 0.0087	\$ 0.0087	\$ 0.0087	\$ 0.0087	\$ 0.0204
Louisiana	US	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1600	\$ 0.1600	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000
	Can	\$ 0.0650	\$ 0.0650	\$ 0.0650	\$ 0.0521	\$ 0.0521	\$ 0.0650	\$ 0.0650	\$ 0.0650	\$ 0.0650	\$ 0.0650
Maine ⁷	US	\$ —	\$ 0.2700	\$ —	\$ 0.1880	\$ 0.2240	\$ 0.1830	\$ 0.1470	\$ —	\$ —	\$ —
	Can	\$ —	\$ 0.0878	\$ —	\$ 0.0612	\$ 0.0729	\$ 0.0595	\$ 0.0478	\$ —	\$ —	\$ —
Maryland	US	\$ 0.2350	\$ 0.2400	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2425
	Can	\$ 0.0765	\$ 0.0790	\$ 0.0765	\$ 0.0765	\$ 0.0765	\$ 0.0765	\$ 0.0765	\$ 0.0765	\$ 0.0765	\$ 0.0790
Massachusetts	US	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.1870	\$ 0.1870	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100	\$ 0.2100
	Can	\$ 0.0684	\$ 0.0684	\$ 0.0684	\$ 0.0609	\$ 0.0609	\$ 0.0684	\$ 0.0684	\$ 0.0684	\$ 0.0684	\$ 0.0684
Michigan	US	\$ —	\$ 0.2800	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Can	\$ —	\$ 0.0912	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Minnesota	US	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1500	\$ 0.1200	\$ 0.2000	\$ 0.2000	\$ 0.1420	\$ 0.2000	\$ 0.2000
	Can	\$ 0.0650	\$ 0.0650	\$ 0.0650	\$ 0.0488	\$ 0.0390	\$ 0.0650	\$ 0.0650	\$ 0.0462	\$ 0.0650	\$ 0.0650
Mississippi ²	US	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1800
	Can	\$ 0.0586	\$ 0.0586	\$ 0.0586	\$ 0.0553	\$ 0.0586	\$ 0.0586	\$ 0.0586	\$ 0.0586	\$ 0.0586	\$ 0.0586
Missouri ³	US	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700
	Can	\$ 0.0553	\$ 0.0553	\$ 0.0553	\$ 0.0553	\$ 0.0553	\$ 0.0553	\$ 0.0553	\$ 0.0553	\$ 0.0553	\$ 0.0553
Montana ¹¹	US	\$ —	\$ 0.2775	\$ —	\$ 0.0518	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	Can	\$ —	\$ 0.0903	\$ —	\$ 0.0169	\$ 0.0228	\$ —	\$ —	\$ —	\$ —	\$ —



IFTA Fuel Tax Rate Sheet (continued)

Report quarter: 2005/03

Jurisdiction	Gasoline	Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55
Nebraska	US \$ 0.2530	\$ 0.2530	\$ 0.2530	\$ 0.2530	\$ —	\$ 0.2530	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ 0.0823	\$ 0.0823	\$ 0.0823	\$ 0.0823	\$ —	\$ 0.0823	\$ —	\$ —	\$ —	\$ —	\$ 0.0618
Nevada	US \$ —	\$ 0.2700	\$ —	\$ 0.2200	\$ 0.2700	\$ 0.2100	\$ —	\$ —	\$ —	\$ —	\$ 0.1900
Can	\$ —	\$ 0.0878	\$ —	\$ 0.0716	\$ 0.0878	\$ 0.0684	\$ —	\$ —	\$ —	\$ —	\$ 0.0618
New Hampshire	US \$ —	\$ 0.1800	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ —	\$ 0.0586	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
New Jersey	US \$ 0.1450	\$ 0.1750	\$ 0.1450	\$ 0.0925	\$ 0.0925	\$ 0.0925	\$ 0.1450	\$ 0.1450	\$ —	\$ —	\$ —
Can	\$ 0.0472	\$ 0.0569	\$ 0.0472	\$ 0.0301	\$ 0.0301	\$ 0.0301	\$ 0.0472	\$ 0.0472	\$ —	\$ —	\$ —
New Mexico	US \$ —	\$ 0.2100	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ —	\$ 0.0684	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
New York	US \$ 0.3780	\$ 0.3725	\$ 0.3780	\$ 0.2260	\$ 0.3780	\$ 0.3780	\$ 0.3780	\$ 0.3780	\$ 0.3780	\$ 0.3780	\$ 0.3780
Can	\$ 0.1231	\$ 0.1212	\$ 0.1231	\$ 0.0735	\$ 0.1231	\$ 0.1231	\$ 0.1231	\$ 0.1231	\$ 0.1231	\$ 0.1231	\$ 0.1231
North Carolina	US \$ 0.2710	\$ 0.2710	\$ 0.2710	\$ 0.2710	\$ 0.2710	\$ 0.2710	\$ 0.2710	\$ 0.2710	\$ 0.2710	\$ 0.2710	\$ 0.2710
Can	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882	\$ 0.0882
North Dakota	US \$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ —	\$ 0.2300	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ 0.0749	\$ 0.0749	\$ 0.0749	\$ 0.0749	\$ —	\$ 0.0749	\$ —	\$ —	\$ —	\$ —	\$ —
Ohio	US \$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ —	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800
Can	\$ 0.0912	\$ 0.0912	\$ 0.0912	\$ 0.0912	\$ 0.0912	\$ —	\$ 0.0912	\$ 0.0912	\$ 0.0912	\$ 0.0912	\$ 0.0912
Oklahoma	US \$ 0.1600	\$ 0.1300	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ 0.0521	\$ 0.0423	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ —	\$ —	\$ —	\$ —	\$ —
Oregon	US \$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Pennsylvania ⁴	US \$ 0.3000	\$ 0.3640	\$ 0.3000	\$ 0.2190	\$ 0.1750	\$ 0.0760	\$ 0.2010	\$ 0.1490	\$ 0.2110	\$ 0.1720	\$ 0.3640
Can	\$ 0.0977	\$ 0.1185	\$ 0.0977	\$ 0.0713	\$ 0.0569	\$ 0.0248	\$ 0.0654	\$ 0.0485	\$ 0.0686	\$ 0.0559	\$ 0.1185
Rhode Island	US \$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ —	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3000	\$ 0.3000
Can	\$ 0.0977	\$ 0.0977	\$ 0.0977	\$ 0.0977	\$ 0.0977	\$ —	\$ 0.0977	\$ 0.0977	\$ 0.0977	\$ 0.0977	\$ 0.0977
South Carolina	US \$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ —
Can	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ 0.0521	\$ —
South Dakota	US \$ —	\$ 0.2200	\$ —	\$ 0.2000	\$ —	\$ 0.1000	\$ —	\$ —	\$ 0.1000	\$ 0.1000	\$ —
Can	\$ —	\$ 0.0716	\$ —	\$ 0.0650	\$ —	\$ 0.0325	\$ —	\$ —	\$ 0.0325	\$ 0.0325	\$ —
Tennessee ¹⁰	US \$ 0.2000	\$ 0.1700	\$ —	\$ 0.1400	\$ —	\$ 0.1300	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ 0.0650	\$ 0.0553	\$ —	\$ 0.0456	\$ —	\$ 0.0423	\$ —	\$ —	\$ —	\$ —	\$ —
Texas	US \$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000
Can	\$ 0.0650	\$ 0.0650	\$ 0.0650	\$ 0.0488	\$ 0.0488	\$ 0.0488	\$ 0.0650	\$ 0.0650	\$ 0.0650	\$ 0.0650	\$ 0.0650
Utah ⁶	US \$ 0.2450	\$ 0.2450	\$ 0.2450	\$ —	\$ —	\$ —	\$ 0.2450	\$ 0.2450	\$ 0.2450	\$ 0.2450	\$ 0.2450
Can	\$ 0.0797	\$ 0.0797	\$ 0.0797	\$ —	\$ —	\$ —	\$ 0.0797	\$ 0.0797	\$ 0.0797	\$ 0.0797	\$ 0.0797
Vermont	US \$ —	\$ 0.2600	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Can	\$ —	\$ 0.0846	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —



IFTA Fuel Tax Rate Sheet (continued)

Report quarter: 2005/03

Jurisdiction	Gasoline	Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55
Virginia	US Can	\$ 0.1600 \$ 0.0521	\$ 0.1600 \$ 0.0521	\$ 0.1600 \$ 0.0521	\$ 0.1600 \$ 0.0521	\$ 0.1600 \$ 0.0521	\$ 0.1600 \$ 0.0521	\$ 0.1600 \$ 0.0521	\$ 0.1600 \$ 0.0521	\$ 0.1600 \$ 0.0521	\$ 0.1600 \$ 0.0521
Virginia Surcharge	US Can	\$ 0.0350 \$ 0.0113	\$ 0.0350 \$ 0.0113	\$ 0.0350 \$ 0.0113	\$ 0.0350 \$ 0.0113	\$ 0.0350 \$ 0.0113	\$ 0.0350 \$ 0.0113	\$ 0.0350 \$ 0.0113	\$ 0.0350 \$ 0.0113	\$ 0.0350 \$ 0.0113	\$ 0.0350 \$ 0.0113
Washington	US Can	\$ 0.31000 \$ 0.1009	\$ 0.3100 \$ 0.1009	\$ 0.3100 \$ 0.1009	\$ — \$ —	\$ — \$ —	\$ 0.3100 \$ 0.1009	\$ — \$ —	\$ — \$ —	\$ — \$ —	\$ — \$ —
West Virginia	US Can	\$ 0.2700 \$ 0.0878	\$ 0.2700 \$ 0.0878	\$ 0.2700 \$ 0.0878	\$ 0.2700 \$ 0.0878	\$ 0.2700 \$ 0.0878	\$ 0.2700 \$ 0.0878	\$ 0.2700 \$ 0.0878	\$ 0.2700 \$ 0.0878	\$ 0.2700 \$ 0.0878	\$ 0.2700 \$ 0.0878
Wisconsin	US Can	\$ 0.3290 \$ 0.1070	\$ 0.3290 \$ 0.1070	\$ 0.3290 \$ 0.1070	\$ 0.2190 \$ 0.0713	\$ 0.2390 \$ 0.0777	\$ 0.3290 \$ 0.1070	\$ 0.3290 \$ 0.1070	\$ 0.3290 \$ 0.1070	\$ 0.3290 \$ 0.1070	\$ 0.3290 \$ 0.1070
Wyoming	US Can	\$ 0.1400 \$ 0.0456	\$ 0.1400 \$ 0.0456	\$ 0.1400 \$ 0.0456	\$ — \$ —	\$ — \$ —	\$ — \$ —	\$ — \$ —	\$ — \$ —	\$ — \$ —	\$ — \$ —

Footnotes

Footnotes

1 California CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of alcohol when containing not more than 15% gasoline or diesel should be reported as E-85 or M-85.

7 Maine CNG rate is per 100 standard cubic feet.

2 Mississippi Natural Gas (LNG and CNG) 100 Cubic Feet

3 Missouri Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

4 Pennsylvania To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Effective October 1, 1997, dyed diesel fuel or dyed kerosene consumed in Pennsylvania operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

5 Ontario Licensees may apply for a tax refund directly to Ontario in respect of the ethanol or methanol component of the blend for gasoline. Effective June 18, 2002, licensees may also apply for a tax refund directly to Ontario, in respect of biodiesel fuel used as fuel or a fuel additive.

9 Arizona

Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel. Therefore, this fuel is taxable at the rate of \$0.26 per gallon.

10 Tennessee CNG is 5.66 lbs per gallon.

6 Utah Propane and Natural Gas are considered clean fuels for Utah and tax is paid via the purchase of a Clean Special Fuel Certificate (Form TC-596). Certificates must be kept in the vehicle while the vehicle is in Utah. The certificates' annual fees are \$82 (for vehicles with two axes and a registered gross vehicle weight of 26,000 lbs. or less) and \$126 (for vehicles with three axes or with a registered gross vehicle weight over 26,000 lbs). The Tax Commission will impose a penalty for using dyed fuel on the highways, in addition to any federal penalties.

11 Montana Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.



Illinois Department of Revenue

ILLINOIS

Single Trip Interstate Motor Fuel Use Tax Permit

Fee \$20.00

Please print or type

1 Business name (if applicable): _____

2 Applicant's name: _____
Last First Middle Initial

3 Principal business address: _____
Street address

City State ZIP County

4 Vehicle license number: _____ State: _____

5 Point of entry in Illinois: _____

This permit delivered to applicant for
permit in care of:

This permit is not transferable.

Issued to named applicant for permit for use only in
the vehicle identified above by license number. Upon
expiration of 72 hours from the effective time shown,
this permit is void.

IDR-277 (R-8/99)
IL-492-0333

Official Use Only

STP no.: _____

Date issued: _____
Month Day Year

Type of Business

- ☐ 1. Individual ☐ 2. Corporation
☐ 3. Partnership ☐ 4. Other

Instructions

Enter company's or owner's FEIN.
If no FEIN, enter owner's Social Security Number.

Federal Employer Identification Number (FEIN)

(A) _____

Social Security Number

(B) _____

(area code)

Telephone () _____

Federal Interstate Commerce Commission
License number: _____

Effective

Date _____ ☐ AM

Time _____ ☐ PM

And for 72 hours thereafter then void.



2006

Motor Fuel Use Tax Carrier Compliance Manual



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